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Level of Readiness and Adoption on the Use of Artificial Intelligence Technologies in the Accounting Profession

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Abstract

This paper provides in-depth correlational research on the level of readiness of the accounting personnel as well as the adoption of the usage of artificial intelligence technologies in their respective field. The quantitative result of this study was to examine whether the level of readiness and adoption have a positive relationship in the various technologies involving the use of artificial intelligence. Descriptive research design was used with a total of 50 accounting personnel derived using purposive sampling from the selected state and private university and local government unit in Cavite. Retrieved data were collected and analyzed using frequency count, percentage, weighted average, standard deviation, and Spearman's Rho method, and were treated with utmost confidentiality. It was found out that participants were somewhat ready in using AI software application, slightly ready in using Cloud technology and moderately ready in using Blockchain technology. It was also revealed that participants were somewhat adoptive on the use of AI software application, slightly adoptive in using Cloud technology and somewhat adoptive in using Blockchain technology in their accounting profession. It was also revealed that there are positive relationships on the level of readiness and adoption on the use of all the AI technologies.

Keywords

Readiness, Adoption, Artificial Intelligence, Accounting Profession, Philippines

1. Introduction

Artificial intelligence (AI) is defined by Vetter (2018) as any machine that can

comprehend and translate language, can do image recognition, copy sounds, review a document and can complete tasks such as problem-solving without requiring a human. In a nutshell, it is the capacity of machines to simulate intelligence. There is no denying that the development of artificial intelligence has altered lifestyles, even for regular people. Artificial intelligence is everywhere and it keeps evolving and changing, all according to our basic needs up to our most extensive work. It is bringing a major advantage in terms of making our tasks easier especially when we are dealing with large data masses that would normally require tedious time to finish. Now, with its emerging technology, even in the accounting profession, artificial intelligence still has an important evolvement. In fact, according to the World Economic Forum (2015), 75 percent of the 816 business leaders polled as part of the 2015 Deep Shift report predicted that by 2025, AI would perform 30 percent of company audits. According to the Manyika & Sneader (2018), artificial intelligence has the ability to change commercial operations. Even Bizarro and Dorian (2017) noted that environmental forces would continue to push acceptance and artificial intelligence integration in the auditing sector. Data mining, cloud computing, and blockchain technology are just a few of the technologies that AI can leverage (Ernst and Young, 2018).

With the emergence of this new technology, artificial intelligence works if there are huge data masses. Just like in data mining, which deals with identifying relevant patterns and correlations in massive amounts of data (Britannica Academic, 2023). Similar to machine learning, where most recent advancements and increasing interest in artificial intelligence are due to it (PwC, 2018). At the context of accounting professional, AI technologies according to Bakarich and O'Brien (2021), possess the capacity to quickly scan and process massive datasets, including papers and purchase orders. Artificial intelligence software applications are increasingly gaining its momentum in accounting and finance. Just like in the concept of cloud technology wherein it is an internet-based software to perform your accounting task. According to Qin (2022), big data has made it impossible for traditional accounting system models to assess and manage financial data effectively. Solutions for cloud technology services are therefore necessary since it enables accounting firms and enterprises for collaboration. Since cloud can also ease accounting transactions by making it safe, fast and secured, a game-changing technology in this era have been affecting various sectors such as accounting. This is called blockchain technology or the distributed (by blocks) ledger technology. It is widely known by means of using cryptocurrencies such as bitcoins. The emergence of Bitcoin manifested that there can be a trusted third party by means of blockchain to which the third shared ledger can be decentralized, immutable, secure and automated using this blockchain (Surana & Bhanawat, 2022). For this reason, business and accounting can use this kind of method to make easier and secured transactions worldwide. Additionally, in the Philippines, the use of artificial intelligence is now manifested in various fields such as in mobile phones, laptops, even in the equipment used in universities

and local government units or even on simple identification cards and authentication of online transactions (Garde, 2022). This technology aids the workers to adopt to the advent of technology that artificial technology has more to offer. Thus, the vast potential of this study will give the readers an in-depth understanding on the real experiences of the participants on how ready or adoptive they are in the use of artificial technology in their respective work in the accounting industry or if there are recommendations on how to make them more ready and adoptive in using AI technologies to guide and ease out their work. This will highlight that even in the local government units and state universities here in the Philippines, the wide use of artificial intelligence is now being introduced gradually, considering that they are used to do manual tasks at work.

1.1. Research Gap

With the emergence of new technology that would offer fast, easy and secured way of managing finances, AI technology's emergence in the accounting sector immensely transform how modern accounting work is done today and in the future. But in the Philippines, the accounting industry has not yet fully acknowledged the preparedness and adoption of this sophisticated technology. As stated by Desiderio (2019), in her article in The Philippine Star, where the chairperson of the Philippine Regulatory Board of Accountancy, given the increase in technology and automation in the accounting industry, Noe Quianola advised accountants to pursue continuing education. Additionally, he emphasized that despite the rise in automation and AI use, accountants should not see these developments as a threat but rather as a tool to assist them enhance their profession and become tech-savvy. For this reason, there is a need for this research into how ready and adoptive the accountants are here in the Philippines on the use of various AI technologies emerging on this time. This study is crucial because it can evaluate participants' levels of preparation for and adoption of AI technology as well as the considerable correlation between those levels and participants' demographic profiles. This study may also give accountants from other institutions and businesses information on cutting-edge software and abilities that they may utilize and adopt for their particular jobs.

1.2. Literature Review

1.2.1. Artificial Intelligence and the Accounting Function

It's crucial to assess how well artificial intelligence can integrate with an organization's accounting system in our present time. But according to Mcvay et al. (2008), there have been numerous discussions about this subject in the past, but none have resulted in any significant collective actions at the company level. The application of AI in the field of finance has been around and employed successfully in various areas of financial reporting, as Petkov (2020) noted. According to a variety of studies, there have been numerous instances of significant technological advancements and attempts to apply them to accounting. As a prime

example, Cisco created a "virtual closing" procedure for the entire organization in 2001 by utilizing basic AI techniques. According to O'Leary (2012), the goal of this was to be able to "close the books of accounts and to be enabled to generate consolidated financial reports at any point in time." These literatures are indispensable for the accounting personnel to make their work faster and more efficient. Since there were evidences of artificial intelligence helping the tedious works of the accounting industry, the prime concern now is how to determine the readiness of our accounting personnel in the Philippines once the resources to provide and integrate artificial intelligence are now in their respective offices.

1.2.2. Challenges in Artificial Intelligence in the Accounting Industry

The rapid growth of technology has led CPA companies to hire numerous non-accounting graduates as they try to incorporate new technologies into their business, according to Lin and Hazelbaker (2019). For instance, the CEO of a large national company said that over 25 percent of its most recent entry-level workers have STEM backgrounds. In particular, the integration of robotic process automation (RPA) with artificial intelligence (AI) might generate competent virtual workers to increase productivity in the accounting industry.

At the present time, CPA firms are able to count inventories, examine fixed assets, manage bank audit proofs, and analyze contracts or other papers to produce insightful data using automated systems. Albeit this might sound fascinating, the real challenge is the continuous and consistent application of this technology to the accounting field and instilling the process on how the staff can actually make use of it (Lin & Hazelbaker, 2019). If firms can hire non accounting graduates with just a STEM major, this means that accounting personnel in the future can be enhanced by the sole help of artificial intelligence. Therefore, there is also a need for the current accounting personnel especially in the local government units to be ready and adoptive in the vast usage of AI in their accounting tasks. If existing accounting personnel will be aware and be ready in the usage of AI to help them be more productive in their job, they will also be more adoptive in the thorough application of the more complex technologies artificial intelligence can offer.

1.2.3. Embracing the Advent of Artificial Technology in the Accounting Profession

According to Parasuraman (2000), technology readiness (TR) refers to people's inclination to adopt and apply novel innovations to achieve their goals whether at home or at their respective profession. This positive way of being ready in the use of artificial intelligence in one's respective work is a major advantage to any accounting personnel. For this instance, the vast manifestation on the usefulness of AI to support the workers has been impacting the country and thus, it is certain that we must know how to be ready enough to embrace it further.

Large companies typically see the financial advantages of using new technolo-

gies first, with smaller companies following suit. Firms, universities and local government units that adopt AI are likely to keep growing, while those that do not risk falling behind (Lin & Hazelbaker, 2019). This is a fact since the deal now is how effective and efficient accounting offices were able to do heavy tasks in a maximized time, otherwise a large pile and back logs in their system will occur. Thus, they must embrace the use of artificial intelligence whether be it in a simple way or in a more complex arena. The next question is that how ready they will be once they are incorporating the vast potentials of AI in their work and how well they will adopt on it consistently.

1.3. Research Objectives

Various studies have been conducted to assess the usage of artificial intelligence in the accounting function and also the perceptions of technology readiness in the accounting industry such as the studies of Damerji and Salimi (2021) and Petkov (2020). The gap, however, may be seen in the fact that nothing is known about the readiness and adoption of the accounting staff in the Philippines when it comes to using AI technologies. Thus, the main focus of this research was to evaluate the level of readiness and acceptance of AI technologies in the accounting industry in the Philippine arena.

The study answered the following question:

1) What is the profile of the participants in terms of:

a) Age range;

b) Sex;

c) Service line (Auditing, Tax, Consulting).

2) What is the level of readiness on the usage of AI in terms of the following:

a) AI software applications;

b) Cloud technology;

c) Blockchain technology.

3) What is the level of adoption on the usage of AI in terms of the following:

a) AI software applications;

b) Cloud technology;

c) Blockchain technology.

4) Does the level of readiness and adoption have a significant impact on the use of AI software applications in the accounting profession.

5) Does the level of readiness and adoption have a significant impact on the use of Cloud technology in the accounting profession.

6) Does the level of readiness and adoption have a significant impact on the use of Blockchain technology in the accounting profession.

1.4. Research Significance

Primary beneficiaries of this study will be the accounting personnel, since they are the main participants of this study. They will gain insights and ideas about the various artificial intelligence technologies that are now being introduced and

used in the accounting profession. They can assess themselves if they are ready to adopt those new technologies in their work to devote less time to routine tasks, to be more productive and efficient.

This study will also be beneficial for those institutions and firms with accounting departments. If they can adopt and use the new technologies that AI can offer, their resources would be maximized and they can minimize costs and errors in their accounts such duplications on transactions and mismatch or unbalanced financial statements.

Ordinary people and other personnel who are working on other departments or sectors can also be beneficial from this study since they can also learn the advantages of using Ai technologies to help them ease out their heavy tasks and activities, thus making them more efficient and productive.

The results of this study will be helpful to researchers and will help them as a reference or a guide in carrying out comparable studies. This will give them a greater grasp of the subject and may be helpful in providing important information to help them with their studies.

1.5. Scope and Limitation

The scope and coverage of this study were the accounting personnel who are currently working in the accounting department from the selected state universities, local government units, and private universities in Cavite.

Due to time constraint, this study is limited to accounting personnel that are not necessary holding a professional regularity board certificate.

1.6. Conceptual Framework (Figure 1)

Independent Variable

Level of Readiness on the usage of AI to wit:

a. AI Software
   Applications
b. Cloud Technology
c. Blockchain

Level of Adoption on the usage of AI to wit:

a. AI Software
   Applications
b. Cloud Technology
c. Blockchain

Dependent Variable

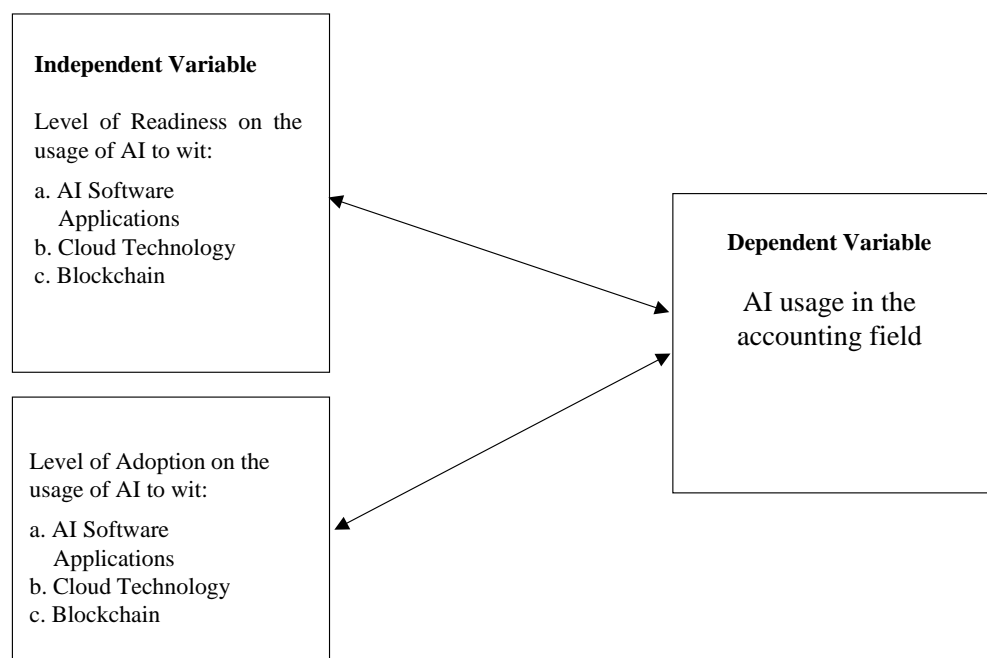AI usage in the accounting field

Figure 1. Research framework of the study depicting the independent and dependent variable.

2. Methodology

Information on the research design, sample/population, instrument to be utilized in the study, as well as its scoring system and interpretation, data collection process, and analysis of data are provided in this section.

2.1. Research Design and Correlation

The associations between the variables in this study were described using the descriptive-correlational method.

2.2. Population and Sampling Technique

Participants of this study were the accounting personnel who are currently working in an accounting department in the selected state university, local government unit and private university in Cavite. Sample respondents were 50 accounting personnel determined using purposive sampling inclined in the service line of auditing, tax, consulting, payroll, bookkeeping, disbursement and general accounting. The sample size of 50 accounting personnel was determined by means of selecting the state and private university and local government unit in the vicinity of the selected area in Cavite with the highest number of accounting personnel in their accounting office. Thus, to provide and represent the acceptable number of accounting personnel for the reliability of results using purposive sampling.

2.3. Research Instrument and Scoring System

This study used survey questionnaire to collect necessary information. Prior scoring system for the level of readiness and adoption will be determined using the following 5-point Likert scale and scoring system.

SCORING SYSTEM	VERBAL INTERPRETATION
5.00 - 4.50	Highly Ready/Adoptive
4.49 - 3.50	Slightly Ready/Adoptive
3.49 - 2.50	Somewhat Ready/Adoptive
2.49 - 1.50	Moderately Ready/Adoptive
1.49 - 1.00	Never Ready/Adoptive

2.4. Data Gathering Procedure

Primary data were collected in this study. Proper approval of research instruments was obtained primarily to collect necessary data. Survey questionnaire was distributed to the respective participants who gave prior consent for the sake of this study.

2.5. Ethical Considerations

Online or in person, participants were asked for their consent voluntarily. To ensure the security of the information and the privacy of the accounting staff,

data were handled with the utmost confidentiality. Only the pertinent data for the use of the study was collected.

To ensure the privacy of the participants, survey questionnaire does not include collecting the participant's name (optional), address, mobile numbers, or private emails to maintain the privacy of their data and information about the participants.

2.6. Analysis of Data

After obtaining the written survey questionnaire, all the data was compiled, explained, and evaluated. Considering the study's findings and outcomes, summary, conclusion, and appropriate recommendation were formulated. Data were analyzed using the following statistical tools.

For research problem number one, which states the demographic profile of the participants, statistical tools used were frequency count and percentage.

For research problems number two and three, which states the level of readiness and adoption of the participants, statistical tools used were weighted mean and standard deviation.

For research problems number four to six, which deals with the relationship of variables, statistical tools used were Spearman's Rho method. This method was used since the study is about the relationship between two ordinal variables which is also a method used when correlating survey instruments or Liker-type research instrument (Frost, 2021).

3. Results and Discussion

This part covers with the discussion on the results, discussion and interpretation of data.

3.1. Demographic Profile of Participants

This section deals with the summary of the profile of the participants by age, sex and service line.

3.1.1. Age
Table 1 shows that 38 percent of the accounting personnel were Millenials while 36 percent of them were Gen X. However, six percent of them were from Boomers II generation. This means that most of the participants were from generations of Millenials and Gen X that were first to grow up with the advent of computer (McKenna, 2023).

3.1.2. Sex
Table 2 displays the participants' sex frequency and percentage. The majority of participants, according to the study, were female (76%) and 24 percent were male. Similar to Accountant Demographics and Statistics (2023), where 61.8 percent of all the accountants were women while 38.2 percent of the accountants in the United States were male.

Table 1. Age of the participants.

	Generations*	Frequency	Percent
	Gen Z (11 - 26 age range)	10	20
	Millenials (27 - 42 age range)	19	38
Valid	Gen X (43 - 58 age range)	18	36
	Boomers II (59 - 68 age range)	3	6
	Total	**50**	**100**

*Based on Beresford Research, 2023.

Table 2. Sex of the participants.

		Frequency	Percent
	Male	12	24
Valid	Female	38	76
	Total	**50**	**100**

3.1.3. Service Line

Research showed that 32 percent of the participants were engaged in general accounting while only six percent were engaged in bookkeeping and auditing (Table 3). As opposed to the Accountant Demographics and Statistics (2023), where 50 percent of the accountants were engaged in doing payroll and 14 percent were engaged in bookkeeping.

3.2. Level of Readiness on the Usage of AI in Accounting

This section deals with the results of the study pertaining to the level of readiness on the usage of artificial intelligence.

Level of Readiness on the Usage of AI

Table 4 revealed that the overall mean of 3.00 for the use of AI software application signifies a verbal interpretation that they were somewhat ready. While in terms of using cloud technology, the overall mean of 3.64 means that they were slightly ready and in terms of using blockchain technology, the participants were moderately ready with the overall mean of 2.59. Similar to the study of Bakarich and O'Brien (2021), wherein their respondents said that there has been training accounting firm on various types of AI technologies such as Robotic Process Automation and Machine Learning. This implies that being slightly ready in using cloud and blockchain technology signifies that the participants abilities to use artificial intelligence in these various technologies in the accounting profession add more value in their work. This means that the accounting profession is also slightly taking initial steps for the participants to be ready in using AI that is significant in making the accounting profession use these various AI technologies to help them ease their accounting works.

Table 3. Service line of the participants.

	Service Line	Frequency	Percent
	Auditing	3	6
	Tax	4	8
	Payroll	11	22
Valid	Bookkeeping	3	6
	Disbursement	5	10
	General accounting	16	32
	Government accounting	8	16
	Total	50	100

Table 4. Level of readiness on the use of AI technologies.

	N	Mean	Std. Deviation	Verbal Interpretation
Level of Readiness in AI Software Application	50	3.00	1.03	Somewhat Ready
Level of Readiness in Cloud Technology	50	3.64	1.06	Slightly Ready
Level of Readiness in Blockchain Technology	50	2.59	1.05	Slightly Ready
Valid N (listwise)	50			

Scoring System: 5.00 - 4.50 = Highly, 4.49 - 3.50 = Slightly, 3.49 - 2.50 = Somewhat, 2.49 - 1.50 = Moderately and 1.49 - 1.00 = Never.

3.3. Level of Adoption on the Usage of AI in Accounting

This section deals with the results of the study pertaining to the level of adoption on the usage of artificial intelligence.

Level of Adoption on the Usage of AI

Table 5 displays the study's findings about the level of adoption of the participants to use artificial intelligence technologies in terms of AI software application, cloud and blockchain technology. It was revealed that the overall mean of 3.28 for the use of AI software application signifies a verbal interpretation that they were somewhat adoptive. While in terms of using cloud technology, the overall mean of 3.83 means that they were slightly adoptive and in terms of using blockchain technology, the participants were somewhat adoptive with the overall mean of 2.96. Similar to the study of Qin (2022), wherein their accounting professional participants adopted cloud platform data storage which is used to determine their system application impact. This implies that participants are somewhat adoptive in integrating these AI technologies in the accounting profession which is vital for the enhancement of their accounting skills that would help them to be more efficient. Accounting personnel would have additional help to get their accounting tasks done faster and easier by being somewhat adoptive in the use of AI in their respective work.

Table 5. Level of adoption on the usage of AI.

	N	Mean	Std. Deviation	Verbal Interpretation
Level of Readiness in AI Software Application	50	3.28	1.23	Somewhat Adoptive
Level of Readiness in Cloud Technology	50	3.83	1.22	Slightly Adoptive
Level of Readiness in Blockchain Technology	50	2.96	1.33	Somewhat Adoptive
Valid N (listwise)	50			

Scoring System: 5.00 - 4.50 = Highly, 4.49 - 3.50 = Slightly, 3.49 - 2.50 = Somewhat, 2.49 - 1.50 = Moderately and 1.49 - 1.00 = Never.

3.4. Relationship of the Independent and Dependent Variables

This section deals with the results of the study pertaining to the relationship on the level of readiness and adoption on the usage of AI in accounting.

3.4.1. Relationship of Level of Readiness and Adoption on the Use of AI Software Applications

Results from Table 6 revealed that AI software application have highly significant relationship (r = 0.706, $p < 0.001$). This implies that increasing the level of readiness in using AI software will have high significant increase in the level of adoption in using AI software. Similar to the study of Damerji and Salimi (2021), wherein majority of their respondents were likely to adopt artificial technology in accounting and auditing. This research also revealed that the adoption of AI technology is significantly influenced by technological preparedness.

3.4.2. Level of Readiness and Adoption on the Usage of Cloud Technology

Results from Table 7 revealed that on the average, the level of readiness and adoption on the use of Cloud technology have highly significant relationship (r = 0.811, $p < 0.001$). This implies that increasing the level of readiness in using Cloud technologies will have high significant increase in the level of adoption in using Cloud technologies. The accounting industry is employing big data cloud technology to construct and develop their accounting information management system in a manner similar to the research of Qin (2022), which aims to improve departmental coordination through the use of accounting.

3.4.3. Level of Readiness and Adoption on the Use of Blockchain Technology

Results from Table 8 revealed that on the average, the variables have highly significant relationship (r = 0.726, $p < 0.001$). This implies that increasing the level of readiness in using Blockchain technologies will have high significant increase in the level of adoption in using Blockchain technologies. Similar to the study of Zhang (2020), where adoption and use of blockchain technology on distributed ledgers showed a development in the veracity and dependability of audit information. This significantly decreased the possibility that the audited unit would assault data. This is due to the fact that traditional audit information is kept on a

centralized server, where they are very susceptible to hacking, leading to file tampering. Using many nodes to back up data and integrating the blockchain helps store data in a distributed manner, making it more difficult to compromise pertinent data.

Table 6. Level of readiness and level of adoption on the use of AI software applications (relationship).

Correlations		Level of Readiness in AI Software Application	Level of Adoption in AI Software Application
Spearman's rho	Level of Readiness in AI Software Application	Correlation Coefficient	1.000	0.706**
		Sig. (2-tailed)	.	0.000
		N	50	50
	Level of Adoption in AI Software Application	Correlation Coefficient	0.706**	1.000
		Sig. (2-tailed)	0.000	.
		N	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

Table 7. Level of readiness and level of adoption on the use of cloud technology (relationship).

Correlations		Level of Readiness in Cloud Technology	Level of Adoption Cloud Technology
Spearman's rho	Level of Readiness in Cloud Technology	Correlation Coefficient	1.000	0.811**
		Sig. (2-tailed)	.	0.000
		N	50	50
	Level of Adoption Cloud Technology	Correlation Coefficient	0.811**	1.000
		Sig. (2-tailed)	0.000	.
		N	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

Table 8. Level of readiness and level of adoption on the use of blockchain technology (relationship).

Correlations		Level of Readiness in Blockchain Technology	Level of Adoption in Blockchain Technology
Spearman's rho	Level of Readiness in Blockchain Technology	Correlation Coefficient	1.000	0.726**
		Sig. (2-tailed)	.	0.000
		N	50	50
	Level of Adoption in Blockchain Technology	Correlation Coefficient	0.726**	1.000
		Sig. (2-tailed)	0.000	.
		N	50	50

**. Correlation is significant at the 0.01 level (2-tailed).

4. Conclusion

Advent and era of artificial intelligence has come up into this generation and its usage and advantages are undeniably manifesting. Since it makes complex activities and transactions easier to access and complete, artificial intelligence is now widely used in the field of accounting. This study investigated the level of readiness and adoption on the use of artificial intelligence technologies in accounting. It was concluded that participants were somewhat ready in using AI software application, slightly ready in using Cloud technology and moderately ready in using Blockchain technology. It was also concluded that in terms of the level of adoption, participants were somewhat adoptive on the use of AI software application, slightly adoptive in using Cloud technology and somewhat adoptive in using Blockchain technology in their accounting profession. It was also discovered that there are relationships on the independent and dependent variables. This implies that increasing the level of readiness in using AI will have high significant increase in the level of adoption in using AI.

The research gap of assessing how ready and adoptive the accounting personnel was also addressed and answered. Therefore, it was determined that this study is pertinent to assist the accounting staff in ways to lighten the burden of performing accounting transactions by means of being ready and adoptive of using artificial intelligence technologies.

The following are the recommendations:

• Administration must increase their employees' (generation of Boomers II) readiness on different AI applications that would help them ease their work.

• Since participants are ready and adoptive in using AI technologies in their accounting profession, administration should invest in incorporating AI technologies in their daily task which makes their job more efficient.

• Conduct a training on different AI technology applications to readiness and adoption on the use of different AI technologies.

Conflicts of Interest

The authors declare no conflicts of interest regarding the publication of this paper.

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Research Instrument

LEVEL OF READINESS AND ADOPTION ON THE USE OF ARTIFICIAL INTELLIGENCE TECHNOLOGIES IN THE ACCOUNTING PROFESSION

SURVEY QUESTIONNAIRE

Dear Participants,

Good day and greetings of prosperity!

I am Ms. Camille E. Moron, from Adventist University of the Philippines taking up Doctor in Philosophy major in Business Administration. I am now conducting my research in one of my subjects—Special Topics in Accounting. In relation to this, I am humbly asking for your participation in taking this survey questionnaire about my research entitled "*Level of Readiness and Adoption on the Use of Artificial Intelligence (AI) Technologies in the Accounting Profession*". Rest assured that any data you will provide will be kept solely for research purposes only and will be treated with utmost confidentiality.

Thank you very much for your benevolent participation.

INSTRUCTION: Kindly check the appropriate answer for each question.

1) Demographic Profile

Age: _____

Sex:

___Male

___Female

Service Line:

___Auditing

___Tax

___Consulting

___Payroll

Others please specify:_____

2) Level of readiness on the use of AI technologies in the accounting profession

Based on the following scale and interpretation, kindly rate the following statements related to the level of your readiness on the use of AI technologies in the accounting profession.

SCALE	VERBAL INTERPRETATION
5	Highly Ready
4	Slightly Ready
3	Somewhat Ready
2	Moderately Ready
1	Never Ready

No.	AI Software Applications	5	4	3	2	1
	I am ready in using…					
1	QuickBooks in my work.					
2	Xero in my work.					
3	Sage 50 in my work.					
4	Microsoft Excel in my work.					
5	Wave Accounting in my work.					
	Cloud Technology					
	I am ready in using…					
1	Gmail in my work.					
2	Dropbox in my work.					
3	Canva in my work.					
4	Online meetings on cloud (zoom, meet, etc.) in my work.					
5	Online banking transactions in my work.					
	Blockchain Technology (BT)					
	I am ready in using…					
1	C ++, JavaScript and Python in my work.					
2	BT features such as Decentralized Consensus and Distributed Ledger in my work.					
3	BT based platform such as Bitcoin, Etherium and other cryptocurrencies in my work.					
4	BT based platform such as Binance, Coinbase and Etoro in my work.					
5	Virtual wallet such as Gcash and Maya in my work.					

3) Level of adoption on the use of AI technologies in the accounting profession

Based on the following scale and interpretation, kindly rate the following statements related to the level of your adoption on the use of AI technologies in the accounting profession.

SCALE	VERBAL INTERPRETATION
5	Highly Adoptive
4	Slightly Adoptive
3	Somewhat Adoptive
2	Moderately Adoptive
1	Never Adoptive

No.	AI Software Applications	5	4	3	2	1
	I am adoptive in using…					
1	QuickBooks in my work.					
2	Xero in my work.					
3	Sage 50 in my work.					
4	Microsoft Excel in my work.					
5	Wave Accounting in my work.					
	Cloud Technology					
	I am adoptive in using…					
1	Gmail in my work.					
2	Dropbox in my work.					
3	Canva in my work.					
4	Online meetings on cloud (zoom, meet, etc.) in my work.					
5	Online banking transactions in my work.					
	Blockchain Technology (BT)					
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1	C ++, JavaScript and Python in my work.					
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3	BT based platform such as Bitcoin, Etherium and other cryptocurrencies in my work.					
4	BT based platform such as Binance, Coinbase and Etoro in my work.					
5	Virtual wallet such as Gcash and Maya in my work.					

Modified and adapted from Surana et al., 2023. *Awareness of Blockchain technology-based Accounting System Among Professionals.*

Thank you very much and God Bless